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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 50 Press
B.P. No. Mis.

Dated 11-1-1875 ~~196~~ .

Not to be folded or roughly handled

1/50

Proceedings of the Madras Government, Revenue Department,
11th January 1875.

No. 108. Read the following Proceedings of the Board of Revenue, dated 8th December 1874, No. 3,553 :—

Read the following letters :—

From W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 31st October 1874, No. 390.

WITH reference to the order of Government, dated 25th ultimo, No. 1,222, Revenue Department, communicated with the Board's Proceedings of the 17th October, Miscellaneous No. 7,267, I have the honor to request that the Board will inform me whether the premium therein referred to is to be calculated with the amount due by the defaulter.

2. If, for instance, I ask the Collector of the Kistna District to collect certain arrears, am I to enter this premium in the demand, or is the Kistna Collector to fix it, and credit it in his accounts. If only a portion of the arrear is collected, is it all to be credited to Land Revenue, or will a portion still go to premium.

From J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 4th November 1874, No. 267.

I HAVE the honor to forward herewith, for the Board's orders, copy of a letter from the Deputy-Collector, dated 31st October 1874, No. 1,645. He requests to be informed whether the accounts of this district should bear the premium charge under G. O., dated 25th September 1874, No. 1,222, on remittances by the Deputy-Collector to other Districts of Land Revenue collections made here on account of, and at the request of, the Collectors of other districts. Land Revenue collections are frequently made by the Deputy-Collector here on account of Chingleput and North Arcot Districts.

ENCLOSURE No. 1.

From R. RAGHUNATHA RAU, Deputy-Collector, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 31st October 1874, No. 1,645.

WITH reference to G. O., No. 1,222 of 25th September last, fixing a premium of 8 Annas per 100 Rupees on Land Revenue Transfer Receipts, I have the honor to state that I do not think the rules apply to cases in which revenue arrears are recovered under the coercive provisions of the law at the request of the Collectors of other districts and the amounts forwarded from one district to another. If my opinion be incorrect, I request you will inform me from whom the premium ought to be levied in such cases.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

THE above letters will be submitted for the orders of Government.

2. The Board think that a distinction must be made between the revenue paid by an individual of his own accord, and that collected by coercive process, *i.e.*, by the threatened or actual sale of property. In the latter case, the money

collected is Government money, collected by coercive processes, and the officer that remits is the Collector. A transfer receipt issued for the amount should therefore fall under Rule 31 (*a*) and be free of all charge for premium. In the former case however, the Government not being bound to accept the payment except in a treasury of the district in which the land is situated, it becomes the duty of the individual himself to obtain a transfer receipt on paying the prescribed premium, and it is only such transfer receipts as are obtained by individuals before a legal demand is served on them that fall under (*d*) Rule 33.

3. It seems to the Board more than doubtful whether the premium can be legally collected under coercive processes under Act II. of 1864.

4. If the Board are right in this view of the case, it becomes a matter for consideration whether the premium should not be abolished altogether. If a ryot knows that he will have to pay the premium *plus* his kist if he pays voluntarily, but only the kist if he waits till a legal demand is served on him, he will be under a great temptation to become a defaulter.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

No. 109. ORDER THEREON, 11th January 1875, No. 50.

Miscellaneous.

THE views expressed by the Board in paragraph 2 of their Proceedings are correct, and they will issue instructions accordingly.

2. The Government are not disposed to abolish the premium altogether as suggested by the Board in paragraph 4.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. T. O'Conner.

14-6-09

Govt. of 1875 Madras.

REVENUE.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated January 11th.

Recd. *Encl.*

G. O., 11th January 1875, No. 50.

JANUARY.

Nos. 108-109.

Land Revenue Remittance Transfer Receipts.—Informing the Board of Revenue that the views expressed by them regarding the charge of premium on—are correct, and directing them to issue instructions accordingly. Negativing the suggestion of the Board to abolish the premium altogether.

3/50

No. 3,553.

Proceedings of the Board of Revenue, dated 8th December 1874.

Read the following letters:—

From W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 31st October 1874, No. 390.

With reference to the order of Government, dated 25th ultimo, No. 1,222, Revenue Department, communicated with the Board's Proceedings of the 17th October, Miscellaneous No. 7,267, I have the honor to request that the Board will inform me whether the premium therein referred to is to be calculated with the amount due by the defaulter.

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From J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 4th November 1874, No. 267.

I have the honor to forward herewith, for the Board's orders, copy of a letter from the Deputy-Collector, dated 31st October 1874, No. 1,645. He requests to be informed whether the accounts of this district should bear the premium charge under G. O., dated 25th September 1874, No. 1,222, on remittances by the Deputy-Collector to other Districts of Land Revenue collections made here on account of, and at the request of, the Collectors of other districts. Land Revenue collections are frequently made by the Deputy-Collector here on account of Chingleput and North Arcot Districts.

Enclosure No. 1.

From R. RAGHUNATHA RAU, Deputy-Collector, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 31st October 1874, No. 1,645.

With reference to G. O., No. 1,222 of 25th September last, fixing a premium of 8 Annas per 100 Rupees on Land Revenue Transfer Receipts, I have the honor to state that I do not think the rules apply to cases in which revenue arrears are recovered under the coercive provisions of the law at the request of the Collectors of other districts and the amounts forwarded from one district to another. If my opinion be incorrect, I request you will inform me from whom the premium ought to be levied in such cases.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

The above letters will be submitted for the orders of Government.

2. The Board think that a distinction must be made between the revenue paid by an individual of his own accord, and that collected by coercive process, *i.e.*, by the threatened or actual sale of property. In the latter case, the money collected is Government money, collected by coercive processes, and the officer that remits is the Collector. A transfer receipt issued for the amount should therefore fall under Rule 31 (*a*) and be free of all charge for premium. In the former case however, the Government not being bound to accept the payment

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have to pay the premium *plus* his kist if he pays voluntarily,
he waits till a legal demand is served on him, he will be under
to become a defaulter.

(True Copies and Extract.)

J. Grose
Secretary.

y to Government, Revenue Department.
Godavery District.
dras.

G.O. 25 Sept/74 No 2365-38

No 439

Revenue 1874.

Board of Re

MADRAS

PROCEEDINGS, 8TH DECEMBER 1

Dated 4 Dec

Received 12th Dec
Sd. 50 11 Jan

DECEMBER.
No. 3,553.

Land Revenue Remittance
ceipts.—Letters from Collectors o
Madras Districts, requesting
tion in connection with the

4/50

REVENUE DEPARTMENT.

No. 4398

From Bd. of Rev.

Dated 8 December 1874.

FOR ORDERS.

I quite agree with the
the Bd. on both points
here raised

J D S

I see no reason
for the Bd's fears—a
man would let his
property be sold to
save the fee—[illegible]

adhere to the [illegible]

15/12

The Board's distinction seems to be right: but I agree with Mr Robinson as to their para 4.

18/12

FOR ORDERS.

Land Revenue
Remittance Transfer
Receipts

1st Assistant

C 14/12/74. R 19/12/74.

Revenue Department.

No. 50

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 11th January 1875.

READ the following Pro. of the Board of Revenue.

Submitting for orders of Government letters from Collectors of Godavery & Madras requesting certain information in connection with fixing of a premium on Land Revenue Remittance Transfer Receipts — H. E. 8th December 1874. No. 3553

The views expressed by the Board in para 2 of their Proceedings are correct, and they will issue instructions accordingly.

2. The Government are not disposed to abolish the premium altogether, as suggested

by the Board in para 4.
~~No person would allow his~~
~~property to be sold to pave~~
~~the [illegible]~~

I would not [illegible] the
Dr. [illegible] legal demand of the
does not involve the [illegible]
property —

To
14 The Board of Revenue Dec 18 J
6 " Accountant General S

Incl. for [illegible]

9.B

Land Revenue Re-
mittance Transfer
Receipts